

BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION

IN RE: Edward R. Tomlinson)
(See Attached List)) Wilson County
Residential and Commercial Property)
Tax Year 2005)

INITIAL DECISION AND ORDER

Statement of the Case

For the purposes of writing this opinion, I have consolidated these cases. For a list of the property descriptions and values, see the attached exhibit.

These appeals were timely filed on August 10, 2005, on behalf of the property owner with the State Board of Equalization.

This matter was reviewed by the undersigned administrative law judge pursuant to Tennessee Code Annotated, §§ 67-5-1412, 67-5-1501 and 67-5-1505. A hearing was conducted on April 5, 2006 at the Wilson County Property Assessor's Office. Present at the hearing were Edward Tomlinson, the taxpayer who represented himself and Jimmy Locke, Wilson County Property Assessor.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Subject property consists of several vacant land parcels, some adjoining, others not, located in Lebanon, Tennessee.

The taxpayer contended that subject properties should be valued substantially lower than the assessor's office had them set.

The assessor contends that the properties are assessed correctly and should be valued at the values previously assessed by the County Board of Equalization.

The basis of valuation as stated in Tennessee Code Annotated Section 67-5-601(a) is that “[t]he value of all property shall be ascertained from the evidence of its sound, intrinsic and immediate value, for purposes of sale between a willing seller and a willing buyer without consideration of speculative values. . .”

Since the taxpayer is appealing from the determination of the Wilson County Board of Equalization, the burden of proof is on the taxpayer. See State Board of Equalization Rule 0600-1-.11(1) and *Big Fork Mining Company v. Tennessee Water Quality Control Board*, 620 S.W.2d 515 (Tenn. App. 1981).

In the present case, the taxpayer represented the interest of three (3) separate properties¹; he presented no adjusted sales as proof for his argument. The properties that are the subject of these appeals are vacant parcels of land. Some are used for rotating crops, some for pastureland or woodlands. However, Mr. Tomlinson's presentation while

¹ Mr. Tomlinson had seven appeals but 4 have been settled by Expedited Orders.

showing that he spent a great deal of time in preparing for this hearing, did not do any paired data analysis for the properties.

Mr. Tomlinson argues that the parcels that are agricultural in nature have not been improved or changed from the time he purchased them and should not have increased so greatly in value. Vacant land values are determined by using an analysis of highest and best use technique. While Mr. Tomlinson may use his property as he wishes, e.g. pasture or graze land, that may not necessarily be the highest and best use of the land. The county makes their assessment on the highest and best use procedures.

After having reviewed all the evidence in this case, the administrative judge finds that the taxpayer has not sustained his burden and that subject properties should remain at the previously assessed values.

ORDER

It is therefore ORDERED that the values and assessments adopted for tax year 2005 for the subject properties be pursuant to the attached exhibit.

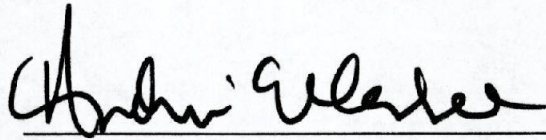
It is FURTHER ORDERED that any applicable hearing costs be assessed pursuant to Tenn. Code Ann. § 67-5-1501(d) and State Board of Equalization Rule 0600-1-.17.

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review; or
3. A party may petition for a stay of effectiveness of this decision and order pursuant to Tenn. Code Ann. § 4-5-316 within seven (7) days of the entry of the order.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 30th day of June, 2006.

A handwritten signature in black ink, appearing to read "Andrei Ellen Lee", written over a horizontal line.

ANDREI ELLEN LEE
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

c: Mr. Edward R. Tomlinson
Jimmy Locke Assessor of Property

EXHIBIT

Edward R. Tomlinson
Tax Year 2005

<u>Location and Parcel</u>	<u>Land Value (\$)</u>	<u>Improvement Value (\$)</u>	<u>Total Value (\$)</u>	<u>Assessment (\$)</u>
Beckwith Road 6.54 acres 02-071-071-36.30 - 000	80,400	0	80,400	30,100
Beckwith Road 6.29 acres 02-071-071-36.31 - 000	19,900	0	19,900	4,975
Old Rome Pk. 1.53 acres 09-042-042-42.14 - 000	4,800	0	4,800	1,200